

THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, August 25, 2015 at 1:00 P.M.

PRESENT: COMMISSIONER LARRY A. ELLERTSON, CHAIR
COMMISSIONER WILLIAM C. LEE, VICE-CHAIR
COMMISSIONER GREG GRAVES

ALSO PRESENT:

Dianne Orcutt, Attorney's Office	Jim Stevens, Assessor's Office
Burt Harvey, Clerk/Auditor's Office	Bill Chaney
Sandy Nielson, Clerk/Auditor's Office	Celeste Chaney
Vicky Westergard, Clerk/Auditor's Office	L. Douglas Smoot

Commissioner Ellertson welcomed all those present and the meeting began at 1:03 p.m. Commissioner Ellertson commented that Commissioner Graves was not present, but would be joining the meeting shortly.

- 1. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JULY 28, 2015.**
Commissioner Lee made the motion to approve the minutes from July 28, 2015. Commissioner Ellertson seconded the motion and carried with the following vote:

Aye:	Commissioner Ellertson
	Commissioner Lee
Nay:	none

- 2. APPROVE OR DENY NEW APPLICATION FOR 2015 EXEMPTION FROM PRIVILEGE TAX FOR BILL CHANEY, SERIAL NO. 21:032:6419, HANGER #17-10(Late application accepted on 7/28/2015, continued for approval)(Continued from 7/28/2015).**

Commissioner Ellertson explained his question was whether or not the hanger expense was being deducted on Mr. Chaney's taxes. Bill Chaney stated the deduction on his income tax return was for rental properties he owns. (Commissioner Graves joined the meeting at this point.)

Commissioner Lee made the motion to approve the 2015 Privilege Tax exemption on Item No.

- 2. Commissioner Graves seconded the motion and carried with the following vote:**

Aye:	Commissioner Ellertson
	Commissioner Lee
	Commissioner Graves
Nay:	None

- 3. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR L DOUGLAS & MARIAN B SMOOT, SERIAL NO. 48:017:0015 FOR THE YEAR 2015.**

Douglas Smoot attended the meeting. Jim Stevens stated he had no problems with this exemption as Mr. Smoot has a secondary residence in Washington County.

Commissioner Graves made the motion to approve the application stated in Item No. 3.

Commissioner Lee seconded the motion and carried with the following vote:

Aye:	Commissioner Ellertson Commissioner Lee Commissioner Graves
Nay:	none

4. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERT EXEMPTION FOR LAWRENCE STEWART OLSEN, SERIAL NO. 52:563:0003 FOR THE YEAR 2015.

Commissioner Ellertson commented Mr. Olsen recently started to occupy this home in March. Prior to that time, he only occupied it part-time. He asked Jim Stevens to comment on this item. Jim said it was okay to approve this exemption because he provided ample documentation to prove residency. They spend a lot of time at their Sundance home. He showed he is registered to vote up at Sundance and has been for quite some time. Commissioner Ellertson asked if the exemption should be pro-rated from March on. Jim said he thought if they were there more than 6 months, we are okay. He is on the fire department up there. He commented he didn't see a problem with the exemption.

Commissioner Lee made the motion to approve the application as is stated in Item No. 4.

Commissioner Graves seconded the motion and carried with the following vote:

Aye:	Commissioner Ellertson Commissioner Lee Commissioner Graves
Nay:	none

5. HEAR 2014 APPEAL FOR DAVID MEYER, SERIAL NO. 27:037:0054, PURSUANT TO UTAH CODE SECTION 59-2-1003, TO EQUALIZE THE ASSESSMENT OF PROPERTY. (Commercial)(Continued from 7/28/15).

Commissioner Graves made the motion to move into closed meeting. Commissioner Lee seconded the motion and carried with the following vote:

Aye:	Commissioner Ellertson Commissioner Lee Commissioner Graves
Nay:	none

Moved to closed session at 1:10 P.M.

Returned to open session at 1:41 P.M.

Commissioner Lee made the motion to adjust the assessed value for 2014 for the Meyer Family Limited Partnership to \$550,000 on the basis of the boundary and adjustment talked about. Commissioner Graves seconded the motion and carried with the following vote:

Aye:	Commissioner Ellertson Commissioner Lee Commissioner Graves
Nay:	none

Commissioner Lee made the motion to adjourn. Commissioner Graves seconded the motion and carried with the following vote:

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Aye:	Commissioner Ellertson Commissioner Lee Commissioner Graves
Nay:	none

There being no further business, the meeting adjourned at 1:42 P.M.

The minutes of the August 25, 2015 Board of Equalization Meeting were approved as transcribed on October 27, 2015.

Larry Ellertson, Chair

ATTEST:

Bryan E. Thompson
Utah County Clerk/Auditor

Copies available upon request or online at:
www.utahcountyonline.gov and www.utah.gov/pmn.

Recorded by Vicky Westergard, Tax Administration Clerk